GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – Amendment to APGST Rules, Andhra Pradesh Goods and Services Tax (Amendment) Rules, 2025 – Orders - Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 107 Dated: 28-03-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. The Andhra Pradesh Goods and Services Tax Rules, 2017, G.O.Ms.No.227, Revenue (CT-II) Department, dated 22.06.2017.
3. Notification No.07/2025-Central Tax, dated 23.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
4. From the CCST, Letter No.REV03-12/87/2025 – GST SEC-CCT, dated.28-02-2025.

***

ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:28.03.2025.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of the Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Amendment) Rules, 2025.

(2) Save as otherwise provided in these rules, they shall come into force from 23.01.2025.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (herein after referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

"16A. Grant of temporary identification number.-Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.".

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures "FORM GST REG-10", the words,

letters and figures "or in the intimation furnished by the composition tax payer in FORM GST CMP-02" shall be inserted.

4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words "common portal", the words, figures and letters "as per rule 16A" shall be inserted.

5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:–

"FORM GST REG-12
[See rule 16(1), 16A]

Reference Number- Date:

To
(Name):
(Address):
Temporary Registration Number/ Temporary Identification Number

Order of Grant of Temporary Registration / Suo Moto Registration / Temporary Identification Number

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

Details of person to whom temporary registration granted			
1.	Name and Legal Name, if applicable		
2.	Gender		Male/ Female/ Other
3.	Father's Name		
4.	Date of Birth		DD/MM/YYYY
5.	Address of the Person	Building No./ Flat No.	
		Floor No.	
		Name of Premises / Building	
		Road / Street	
		Town/City/ Locality/Village	
		Block/Taluka	
		District	
		State	
		PIN Code	
6.	Permanent Account Number of the person, if available		
7.	Mobile No.		
8.	Email Address		
9.	Other ID, if any (Voter ID No./Passport No./ Driving License No./ Aadhaar No./Other)		
10.	Reasons for temporary registration		

11.	Effective date of registration / temporary ID	
12.	Registration No./Temporary ID	

13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	

Details of Bank Account 1

Account Number																
Type of Account							IFSC									
Bank Name																
Branch Address	To be auto-populated (Edit mode)															

Note – Add more bank accounts.

(Upload of Seizure Memo /Detention Memo/ Any other supporting documents)

<< You are hereby directed to file application for proper registration within ninety days of the issue of this order>>

Signature

Place <<Name of the Officer>>:

Date: Designation/Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are here by granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted			
1.	Name and Legal Name, if applicable		
2.	Gender		Male/Female/Other
3.	Father's Name		
4.	Date of Birth		DD/MM/YYYY
5.	Address of the Person	Building No./Flat No.	
		Floor No.	
		Name of Premises/Building	
		Road/Street	
		Town/City/Locality/Village	

		Block/Taluka	
		District	
		State	
		PIN Code	
6.	Permanent Account Number of the person, if available		
7.	Mobile No.		
8.	Email Address		
9.	Other ID, if any(Voter ID No./Passport No./Driving License No./ Aadhaar No./Other)		
10.	Effective date of temporary ID		
11.	Temporary ID		

12. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	

Details of Bank Account

Account Number															
Type of Account							IFSC								
Bank Name															
Branch Address	To be auto-populated(Edit mode)														

Note – Add more bank accounts.

Signature

Place <<Name of the Officer>>:

Date: Designation/Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, and Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P. Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER